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EXTRAORDINARY

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FINANCE DEPARTMENT

NOTIFICATION

The 25th April, 2005

S.R.O.No. 234/2005—In exercise of the powers conferred by section 15 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby make the following amendment to the notification of the Government of Orissa in the Finance Department No.15313-CTA-19/2005-F., dated the 31st March, 2005, namely: -

AMENDMENT

In the said notification, the following Explanations shall be added at the end, namely: -

“Explanation I. – For the purpose of item No.1 (that is Liquor including Country Liquor) as specified in the said Schedule C, when any distillery or brewery or any dealer located in the State sells liquor to the Orissa State Beverages Corporation Ltd., such sale shall not be deemed to be the first sale in the State and the sale of such goods by the Orissa State Beverages Corporation Ltd shall be deemed to be the first point of sale in the State for the purpose of levy of value added tax .

Explanation II. – For the purpose of item No.3 (that is Motor spirit including petrol, High Speed Diesel and Aviation Turbine Fuel and Light Diesel Oil) as specified in the said Schedule C, a sale of these goods by one oil company to another oil company shall not be deemed to be the first sale in the State and accordingly any sale by one oil company to any other person (not being an oil company) shall be deemed to be the first sale, subject to the conditions that the selling oil company obtains a declaration in the form appended below from the purchasing oil company in respect of all such sales to the effect that the purchases are for the purpose of resale by the purchasing oil company inside the State in a manner which will be subject to levy of tax under the Orissa Value Added Tax Act, 2004 and the rules made thereunder. A single declaration shall cover all transactions of sales made during a month and the declaration shall be issued by the purchasing oil company concerned serially and chronologically in their own stationery, copy of which shall be preserved in the counterfoil and shall be produced by the purchasing oil company before the assessing authority on demand.

Note : The expression “oil company” in explanation II shall mean :

- (a) Hindustan Petroleum Corporation Limited
- (b) Indian Oil Corporation Limited
- (c) Bharat Petroleum Corporation Limited
- (d) Indo-Burma Petroleum Company Limited
- (e) Oil and Natural Gas Corporation Limited.

FORM OF DECLARATION

Book No.....Serial No..... Counterfoil (See Notification No..... Dated) To (Selling Company)address)(R.C.No.) Declaration given for the following purchases for the purpose of resale during the month				Book No.....Serial No..... Original (See Notification No..... Dated) To (Selling Company)address)(R.C.No.) Certified that the goods purchased from you as per Bill/Cash Memo, stated below during the month ending are for the purpose of resale by us inside the State in a manner which will be subject to levy of tax under the Orissa Value Added Tax Act,2004, and We shall pay tax according to the provisions of the said Act and the rules made thereunder on the sales of such goods by us.			
Bill/Cash Memo No. and Date (1)	Commodity (2)	Quantity (3)	Amount (4)	Bill/Cash Memo No. and Date (1)	Commodity (2)	Quantity (3)	Amount (4)

Name of the purchasing oil company
Signature and status of the person signing the declaration”.

[No.20411-CTA-19/2005-F.]

By order of the Governor

P.K. BISWAL

Under Secretary to Government